Docket No. 4296-150 US

The undersigned certifies that this communication is being deposited with the United States Postal Service as prepaid first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on March 24, 2004.

Diane Dunn McKay

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Group Art Unit: 1764

Examiner: MANOHARAN, V.

In re Application of SAKAMOTO et al.

Serial No. 10/086,931

Filed: March 1, 2002

Title: METHOD FOR DISTILLING (METH)ACRYLIC ACID SOLUTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE AND AMENDMENT

Sir:

In response to an Advisory Action dated March 2, 2004 please amend the application as follows:

Donot ente